



December 11, 2025

Company name: W Scope Corporation  
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## Notice of Recording Non-Operating Income and Expenses

For the third quarter of the fiscal year ended January 2026 (February 1, 2025 to October 31, 2025), non-operating profit and loss are reported as follows.

### Notation

#### 1. Recording of Non-Operating Income and Expenses

Account title	Amount	Reasons for recording
Non-operating income		
Subsidy income	106 million yen	The Company recorded ¥17 million in the second quarter (interim period), but mainly recorded ¥106 million in research and development-related subsidiaries.
Compensation income	149 million yen	The Company recorded ¥148 million for the second quarter (interim period), but recorded ¥149 million as compensation received for excess inventory and other items at customers.
Non-operating expenses		
Interest expenses	181 million yen	The Company recorded ¥122 million for the second quarter (interim period), but recorded ¥181 million as interest expense for borrowings from financial institutions of consolidated subsidiaries.
Equity in losses of affiliates	4.131 billion yen	This was ¥2.402 billion recorded in the second quarter (interim period), but ¥4.131 billion was recorded mainly based on the financial statements of W-SCOPE CHUNGJU PLANT CO., LTD., an equity-method affiliate.
Foreign exchange losses	197 million yen	Although ¥199 million was recorded in the second quarter (interim period), the Group recorded a ¥197 million valuation loss arising mainly from the valuation of receivables and payables denominated in foreign currencies held by the Group as of the end of the third quarter (end of October 2025) at the exchange rate on that date.

#### 2. Effect on income

Please refer to the "Consolidated Financial Results for the Third Quarter of the Fiscal Year Ending January 2026 [Japanese GAAP]" announced today (December 11, 2025) for the effect of recording this non-operating income and loss.